

American Cycling Association Profit & Loss Prev Year Comparison January through July 2011

	Jan - Jul 11	Jan - Jul 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
3999 · Credit Card Transactions	0.00	3,650.00	-3,650.00	-100.0%
4000 · Dues				
4001 · Individual	97,295.00	102,240.00	-4,945.00	-4.8%
4002 · Junior	3,686.00	3,570.00	116.00	3.3%
4003 · Family	755.00	1,875.00	-1,120.00	-59.7%
4004 · Combo Racer/Official	180.00	315.00	-135.00	-42.9%
4005 · Official / Mechanic	280.00	260.00	20.00	7.7%
4006 · Non-Racing	220.00	300.00	-80.00	-26.7%
4008 · Club	10,225.00	8,025.00	2,200.00	27.4%
4010 · Non-ACA Club Listing	1,520.00	1,700.00	-180.00	-10.6%
Total 4000 · Dues	114,161.00	118,285.00	-4,124.00	-3.5%
4011 · Transponder Fees				
4012 · Transponder Usage Fees	79,064.00	0.00	79,064.00	100.0%
4013 · Less Cost of Transponders	-49,148.00	0.00	-49,148.00	-100.0%
Total 4011 · Transponder Fees	29,916.00	0.00	29,916.00	100.0%
4100 · Permits				
4101 · Late Fees	275.00	475.00	-200.00	-42.1%
4100 · Permits - Other	1,625.00	1,575.00	50.00	3.2%
Total 4100 · Permits	1,900.00	2,050.00	-150.00	-7.3%
4110 · One Day Memberships	6,702.00	11,046.00	-4,344.00	-39.3%
4120 · Surcharges				
4121 · Operational	19,338.00	23,829.40	-4,491.40	-18.9%
4124 · Junior	1,260.00	0.00	1,260.00	100.0%
Total 4120 · Surcharges	20,598.00	23,829.40	-3,231.40	-13.6%
4200 · Race Registration Fees	93,446.05	81,241.00	12,205.05	15.0%
4210 · Camp Income	2,750.00	0.00	2,750.00	100.0%
4300 · Advertising	1,020.00	420.00	600.00	142.9%
4400 · Donations	4,307.00	4,990.55	-683.55	-13.7%
4410 · Sponsorship	3,050.00	0.00	3,050.00	100.0%
4600 · Race Kit Items	809.00	415.00	394.00	94.9%
4900 · Other Income	1,033.16	791.50	241.66	30.5%
4910 · Revenue Adjustments				
5401 · Jr Operation Surcharges Waived	-1,260.00	-2,280.00	1,020.00	44.7%
Total 4910 · Revenue Adjustments	-1,260.00	-2,280.00	1,020.00	44.7%
5500 · Refunds	50.50	234.46	-183.96	-78.5%
Total Income	278,482.71	244,672.91	33,809.80	13.8%
Gross Profit	278,482.71	244,672.91	33,809.80	13.8%
Expense				
5000 · Race Staffing	19,451.92	15,708.90	3,743.02	23.8%
5010 · Police	3,620.00	5,159.30	-1,539.30	-29.8%
5020 · Timing and Results	8,266.60	7,688.00	578.60	7.5%
5030 · Venue Rental	12,471.45	3,985.75	8,485.70	212.9%
5040 · Race Rental Equipment	2,044.96	1,227.75	817.21	66.6%
5050 · Officials Fees	4,878.09	5,176.00	-297.91	-5.8%
5055 · Junior Race Entry Fee Waived	8,250.00	0.00	8,250.00	100.0%
5057 · Senior Race Entry Fee Waived	4,785.00	0.00	4,785.00	100.0%
5060 · Medical Services	1,620.00	1,611.40	8.60	0.5%
5070 · ACA Race Permits	0.00	804.00	-804.00	-100.0%
5072 · ACA Paid Operational Surcharge	0.00	3,682.00	-3,682.00	-100.0%
5100 · Race Kit				
5102 · Equipment	762.26	1,100.00	-337.74	-30.7%
Total 5100 · Race Kit	762.26	1,100.00	-337.74	-30.7%
5110 · Race Numbers	5,784.04	9,816.11	-4,032.07	-41.1%
5300 · Awards				
5320 · Medals/Plaques	6,961.46	4,294.18	2,667.28	62.1%
5330 · Prize Money	695.00	1,001.00	-306.00	-30.6%
5340 · Party	468.31	0.00	468.31	100.0%
Total 5300 · Awards	8,124.77	5,295.18	2,829.59	53.4%
5400 · Program Equipment	42.76	3,310.67	-3,267.91	-98.7%
5420 · Clothing	0.00	400.00	-400.00	-100.0%
5430 · Marketing Goods				
5431 · Other Marketing	130.00	3,430.00	-3,300.00	-96.2%
5430 · Marketing Goods - Other	1,644.13	690.47	953.66	138.1%
Total 5430 · Marketing Goods	1,774.13	4,120.47	-2,346.34	-56.9%

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Accrual Basis

American Cycling Association
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	Jan - Jul 11	Jan - Jul 10	\$ Change	% Change
5510 · Outbound Donations	3,000.00	3,000.00	0.00	0.0%
5700 · Website				
5710 · Components	555.17	500.25	54.92	11.0%
5730 · Hosting	1,547.40	668.02	879.38	131.6%
Total 5700 · Website	2,102.57	1,168.27	934.30	80.0%
6100 · Auto Mileage	211.65	131.59	80.06	60.8%
6115 · Bank Service Charge	25.00	0.00	25.00	100.0%
6120 · Credit Card Processing Fees	7,070.77	5,941.40	1,129.37	19.0%
6150 · Depreciation Expense	6,852.00	0.00	6,852.00	100.0%
6160 · Dues and Subscriptions	1,252.03	670.00	582.03	86.9%
6180 · Insurance				
6182 · Directors and Officers	1,327.00	1,947.00	-620.00	-31.8%
6183 · Workman's Comp	348.00	355.00	-7.00	-2.0%
6184 · Liability and Property	5,856.15	371.01	5,485.14	1,478.4%
6185 · Senior Insurance paid by ACA	6,580.97	0.00	6,580.97	100.0%
6186 · Junior Insurance paid by ACA	3,330.36	8,799.00	-5,468.64	-62.2%
Total 6180 · Insurance	17,442.48	11,472.01	5,970.47	52.0%
6230 · Licenses and Permits	146.00	189.00	-43.00	-22.8%
6240 · Miscellaneous	0.02	0.00	0.02	100.0%
6250 · Postage and Delivery	4,346.01	1,606.58	2,739.43	170.5%
6260 · Printing and Reproduction	1,644.12	2,563.14	-919.02	-35.9%
6270 · Professional Fees				
6295 · Coaching	1,195.20	0.00	1,195.20	100.0%
6650 · Accounting	1,863.63	1,465.00	398.63	27.2%
6655 · Consulting	0.00	100.00	-100.00	-100.0%
6657 · Public Relations	725.00	0.00	725.00	100.0%
6659 · Graphic Design	270.00	0.00	270.00	100.0%
6270 · Professional Fees - Other	0.00	27.50	-27.50	-100.0%
Total 6270 · Professional Fees	4,053.83	1,592.50	2,461.33	154.6%
6290 · Rent				
6291 · Office	2,300.00	3,960.00	-1,660.00	-41.9%
6292 · Storage	1,750.00	1,750.00	0.00	0.0%
Total 6290 · Rent	4,050.00	5,710.00	-1,660.00	-29.1%
6340 · Telephone	385.44	1,208.22	-822.78	-68.1%
6350 · Meals and Entertainment	805.83	1,949.99	-1,144.16	-58.7%
6380 · Travel	0.00	2,459.14	-2,459.14	-100.0%
6450 · Contract Labor	0.00	1,834.00	-1,834.00	-100.0%
6550 · Office Supplies	475.44	801.96	-326.52	-40.7%
6560 · Payroll Expenses				
6561 · Salary	69,634.82	43,581.65	26,053.17	59.8%
6562 · Taxes	6,119.98	0.00	6,119.98	100.0%
6564 · Payroll Processing Fees	479.11	0.00	479.11	100.0%
6560 · Payroll Expenses - Other	30.00	10,141.56	-10,111.56	-99.7%
Total 6560 · Payroll Expenses	76,263.91	53,723.21	22,540.70	42.0%
69800 · Uncategorized Expenses	0.00	175.00	-175.00	-100.0%
Total Expense	212,003.08	165,281.54	46,721.54	28.3%
Net Ordinary Income	66,479.63	79,391.37	-12,911.74	-16.3%
Other Income/Expense				
Other Income				
4999 · Interest Income	331.86	678.80	-346.94	-51.1%
Total Other Income	331.86	678.80	-346.94	-51.1%
Net Other Income	331.86	678.80	-346.94	-51.1%
Net Income	66,811.49	80,070.17	-13,258.68	-16.6%